

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION

KANSAS CITY CEMENT MASONS
PENSION FUND et al.,

Plaintiffs

v.

LAN-TEL COMMUNICATIONS SERVICES, INC.,

Defendant.

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NO.: 16-1258-CV-W-JTM

AFFIDAVIT OF AUDITOR
IN SUPPORT OF UNPAID FRINGE BENEFIT CONTRIBUTIONS AND AUDIT COSTS

Come now Plaintiffs, and submit the following affidavit of Abby Heyen, field auditor employed by Construction Benefits Audit Corporation, in support of their claims for unpaid fringe benefit contributions, liquidated damages, interest and audit costs.

I, Abby Heyen, of lawful age, being duly sworn, depose and state:

1. I am a payroll auditor employed by Construction Benefits Audit Corporation.
2. I performed an audit for the Cement Masons employee benefit plans, Plaintiffs in the above-captioned matter, and in such capacity, I have personal knowledge of the facts set forth in this Affidavit.
3. In performing said audit, I relied upon monthly remittance reports, payroll records, and other records produced by Defendant Lan-Tel Communications Services, Inc. ("Lan-Tel").
4. Lan-Tel's remittance reports identified cement mason employees of Lan-Tel who performed work covered by the subject collective bargaining agreements ("CBAs") for the period of January 1, 2013 through December 31, 2015.
5. Lan-Tel failed to make employee benefit plan contributions on behalf of its cement mason employees for work covered by the CBAs from January 1, 2013 through December 31, 2015.

6. In conducting said audit, I compared Lan-Tel's payroll records and remittance reports to determine the number of hours worked by each of Lan-Tel's cement mason employees performing work covered by the subject CBAs from January 1, 2013 through December 31, 2015 which were not properly reported to the Plaintiff Funds.

7. In performing said audit, I applied the employee benefit hourly contribution rates expressly set forth in the applicable CBAs.

8. Upon applying the hourly contribution rate to the number of unreported hours for each of Lan-Tel's cement mason employees who performed work covered by the subject CBAs from January 1, 2013 through December 31, 2015, I prepared an Audit Summary and Comments (Exhibit "1") which indicates the amounts due and owing the Plaintiff Funds on August 11, 2016, as follows:

PENSION FUND SUBTOTAL			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$1,862.59	\$328.37	\$36.31	\$2,227.27
PENSION FUND			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$1,108.36	\$195.86	\$21.59	\$1,325.81
DEFINED CONTRIBUTION PLAN			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$754.23	\$132.51	\$14.72	\$901.46
HEALTH & WELFARE FUND			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$1,764.85	\$309.84	\$34.11	\$2,108.80
VACATION FUND			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$1,167.50	\$205.13	\$22.80	\$1,395.43
APPRENTICESHIP & TRAINING FUND			
DELINQUENT CONTRIBUTIONS	DAMAGES	INTEREST	TOTAL
\$95.41	\$16.70	\$1.77	\$113.88
TOTAL DELINQUENT CONTRIBUTIONS	TOTAL DAMAGES	TOTAL INTEREST	TOTAL
\$4,890.35	\$860.04	\$94.99	\$5,845.38

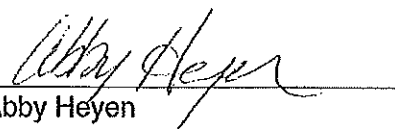
9. I calculated liquidated damages on the unpaid fringe benefit contributions owed to the Pension Fund, Health and Welfare Fund, Vacation Fund, and Training Fund in accordance with the applicable collective bargaining agreements, Amended Agreements and Declarations of Trust, and the Resolutions of the Boards of Trustees. A copy of the Resolutions of the Boards of Trustees setting forth the rate at which liquidated damages are calculated is attached hereto as **Exhibit "2"**.

10. I calculated the interest on the unpaid fringe benefit contributions owed to the Pension Fund, Health and Welfare Fund, Vacation Fund, and Training Fund up through and including August 11, 2016 in accordance with the applicable collective bargaining agreements, Amended Agreements and Declarations of Trust, and the Resolutions of the Boards of Trustees. A copy of the Resolutions of the Boards of Trustees setting forth the method for interest calculation is attached hereto as **Exhibit "3"**.

11. I expended 107.00 hours reviewing the Defendant's certified payroll records. The hourly charge for review of records is **SEVENTY-FIVE AND 00/100 (\$75.00) DOLLARS** per hour.

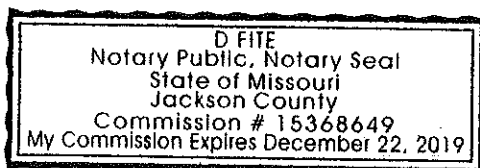
12. The total costs of my having performed said audit is **\$8,025.00**. A Statement of Audit Costs is attached hereto as **Exhibit "4"**.

Further affiant sayeth not.


Abby Heyen

STATE OF MISSOURI)
) SS
COUNTY OF JACKSON)

Subscribed and sworn to before me this 27th day of December, 2017.




Notary Public